

Earmarked Reserve	Expected Balance 31/03/2012	Budgeted Movements 2012/13	Expected Balance 31/3/2013	Description	Status
Reserves which must be used for the purpose					
Grants and Conditional/Contractual Funds	-3,511,292	1,073,149	-2,438,143	Reserve for Revenue Grants and Conditional/Contractual Funds	
Insurance	-2,301,680		-2,301,680	Actuary valuation relating to self insurance requirements. Held against known claims	
Carbon Management (Salix)	-123,724		-123,724	Ring fenced under the terms of the SALIX grant funding. Can only be used for carbon management schemes.	
Rent Deposit Scheme	-160,000		-160,000	Reserve held against the bonds given under the rent deposit scheme.	
Arts	-18,830		-18,830	Ring fenced under the terms of the bequest. Can only be used for Arts and Culture and in certain circumstances.	
Leasing	-7,320		-7,320	Reserve for the management of lease phasing over year ends	
Joint Planning Unit	-78,000		-78,000	Surplus JPU contributions.	
	-6,200,846	1,073,149	-5,127,697		
Reserves Committed but not spent					
Supporting Business/Economic Growth	-346,000		-346,000	Reserve to support work to regenerate Northampton and enable/encourage businesses to open and expand thereby enhancing the local economy	
Central Area Action Plan	-113,562		-113,562	Reserve held against the costs of the Central Area Action Plan	
Delapre Abbey	-500,000	0	-500,000	Reserve for the revenue costs of restoring Delapre Abbey	
Office Moves including Cliftonville	-15,390		-15,390	Part Cliftonville, Part EDRMS project	
Core Business Systems	-25,000		-0	Reserve held for upgrading the financial system enabling revenue efficiency savings offered in the budget build to be made	
Building Maintenance	-328,448		-328,448	Reserve held against unforeseen emergency building works	
Performance and Change	-332,203		-332,203	Reserve to support the Council's improvement agenda. Allocated to specific projects currently in progress.	
St Johns & Grosvenor Greyfriars Advice	-89,217		-89,217	Reserve held against the costs of the St Johns and Grosvenor Greyfriars projects that cannot be capitalised	
Restructuring	-1,171,377		-1,171,377	Reserve for NBC redundancy, pension strain, and related costs arising from redundancies.	
Recharges Shortfall	-382,599	-2,334	-384,933	Reserve against a shortfall in being able to recharge certain expenditure to the HRA	
Carbon Tax	-117,000		-117,000	Reserve held against the changes to the carbon trading scheme that will result in an unknown cost to NBC	
Food Waste	-187,118	0	-187,118	Reserve for the costs of introducing food waste collection	
	-3,607,916	-2,334	-3,585,250		
Reserves relating to specific risks - agreed by S151 Officer					
Debt Financing	-377,508		-377,508	Reserve held against the market risks of treasury management in line with best practice.	
Subsidy Equalisation	-405,568	-44,432	-450,000	Reserve held against unpredictable variations in benefit subsidy year on year	
Car Parks	-200,000	-200,000	-400,000	Reserve held against shortfalls in car parking income	
Utilities Contingency	-105,000	-45,000	-150,000	Reserve against the rising cost of energy	
Asset Management Reserve		-78,240	-78,240	Reserve held against shortfalls in property income	
Pay & Grading	-458,482		-458,482	Reserve held for final costs of protection and finalisation of project in 2011/12	
Future Budget Pressures/Impact of LGFR	-408,000		-408,000	Reserve held against the risks of local government finance reform and Welfare reform in future years.	
Contingency for late delivery of budget options	0	-100,000	-100,000	Contingency for late delivery of budget options	
Electoral Registration	-65,000		-65,000	Reserve held against the costs of the Electoral Registration changes - individual registration	
CAB & Community Partnerships - Helping People through difficult times	-100,000		-100,000	Reserve set up as part of the previous years budget	
Enhanced Housing Management Charge Implementation	0	-100,000	-100,000	New reserve against the cost of implementing the Enhanced Housing Management Charge	
Senior Management Support	0	-100,000	-100,000	Contingency to allow senior management restructure to bed in.	
Community Governance Review	0	-100,000	-100,000	New reserve against the cost of the community governance review	
LSP	-78,240	78,240	0	Funding in base budget as part of the senior management restructure	
Land charges Legislation	-70,000	70,000	0	Reserve held against the costs of known changes to land charges legislation	
WNDC Planners	-126,926	126,926	0	Reserve towards part of the costs of transferring WNDC planning functions to NBC	
IFRS Capitalisation Rules	-120,000	120,000	0	Reserve against the risk of incurring actual costs in relation to changes to componentisation rules now in the GF Balances Risk Assessment.	
Carbon Management Spend to Save (not SALIX)	-300,000	300,000	0	Reserve set up for the 2011/12 budget for carbon management schemes	
Article 4 - HIMOs	-300,000	300,000	0	Reserve against the cost of Article 4 HIMOs - Not needed after January 2012	
	-3,114,723	227,494	-2,887,229		
	-12,923,485	1,298,309	-11,600,176		